



## DEPARTMENT OF THE TREASURY

### Agency Information Collection Activities; Submission for OMB Review; Comment Request; Multiple Internal Revenue Service (IRS) Information Collection Requests.

**AGENCY:** Departmental Offices, U.S. Department of the Treasury.

**ACTION:** Notice.

**SUMMARY:** The Department of the Treasury will submit the following information collection requests to the Office of Management and Budget (OMB) for review and clearance in accordance with the Paperwork Reduction Act of 1995, on or after the date of publication of this notice. The public is invited to submit comments on these requests.

**DATES:** Comments should be received on or before [INSERT DATE 30 DAYS AFTER DATE OF PUBLICATION IN THE *FEDERAL REGISTER*] to be assured of consideration.

**ADDRESSES:** Written comments and recommendations for the proposed information collection should be sent within 30 days of publication of this notice to [www.reginfo.gov/public/do/PRAMain](https://www.reginfo.gov/public/do/PRAMain). Find this particular information collection by selecting "Currently under 30-day Review - Open for Public Comments" or by using the search function. Copies of the submissions may be obtained from Melody Braswell by e-mailing [PRA@treasury.gov](mailto:PRA@treasury.gov), calling (202) 622-1035, or viewing the entire information collection request at [www.reginfo.gov](https://www.reginfo.gov).

### SUPPLEMENTARY INFORMATION:

#### Internal Revenue Service (IRS)

1. *Title:* Enhanced Oil Recovery Credit.

*OMB Number:* 1545-1292.

*Form Number:* 8830.

*Abstract:* This regulation provides guidance concerning the costs subject to the enhanced oil recovery credit, the circumstances under which the credit is available, and procedures for

certifying to the Internal Revenue Service that a project meets the requirements of section 43(c) of the Internal Revenue Code.

*Current Actions:* There are no changes being made to the regulations, at this time. Form 8830 was not issued for 2019-2020 because the section 43 credit was completely phased out and the form was not needed due to the continued high price of crude oil; however, it will apply again for tax years beginning in 2021. The changes made to Form 8830, reflect Notice 2021-47. This will increase the number of responses by 1,550 and annual burden by 11,067 hours.

*Type of Review:* Revision of a currently approved collection.

*Affected Public:* Individuals or households, and business or other for-profit organizations.

*Estimated Number of Respondents:* 1,590.

*Estimated Time per Respondent:* 7.87 hours.

*Estimated Total Annual Burden Hours:* 12,527.

2. *Title:* Testimony or Production of Records in a Court or Other Proceeding.

*OMB Number:* 1545-1850.

*Regulation Project Number:* TD 9178.

*Abstract:* Final regulation provide specific instructions and to clarify the circumstances under which more specific procedures take precedence. The final regulation extends the application of the regulation to former IRS officers and employees as well as to persons who are or were under contract to the IRS. The final regulation affects current and former IRS officers, employees and contractors, and persons who make requests or demands for disclosure.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Businesses and other for-profit organizations, Individuals and households, Not-for-Profit institutions, and Farms.

*Estimated Number of Respondents:* 1,400.

*Estimated Time per Respondent:* 1 hour.

*Estimated Total Annual Burden Hours:* 1,400.

3. *Title:* Intake/Interview & Quality Review Sheets.

*OMB Number:* 1545-1964.

*Form Numbers:* 13614-C, 13614-C (AR), 13614-C (BN), 13614-C (BR), 13614-C (DE), 13614-C (FA), 13614-C (FR), 13614-C (GUJ), 13614-C (HT), 13614-C (IT) 13614-C (JA), 13614-C (KM), 13614-C (KO), 13614-C (LP), 13614-C (PA), 13614-C (PL), 13614-C (PT), 13614-C (RU), 13614-C (SO), 13614-C (SP), 13614-C (TL), 13614-C (UR), 13614-C (VIE), 13614-C (ZH-S) 13614-C (ZH-T), and 13614-NR.

*Abstract:* The Form 13614 series contains a standardized list of required intake questions to guide volunteers in the Tax Counseling for the Elderly (TCE) and Volunteer Income Tax Assistance (VITA) programs in asking taxpayers basic questions about themselves. The form provides the volunteer with structured and consistent information to accurately prepare the taxpayer's return.

*Type of Review:* Extension of a currently approved collection.

*Affected Public:* Individuals or households.

*Estimated Number of Responses:* 3,750,000.

*Estimated Time per Respondent:* 10 minutes.

*Estimated Total Annual Burden Hours:* 625,000.

***Authority:*** 44 U.S.C. 3501 et seq.

**Melody Braswell,**

*Treasury PRA Clearance Officer.*

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